

## ★APPENDIX F

**★GENERAL LEDGER CROSSWALK TO THE STATEMENT OF BUDGETARY RESOURCES**A. General Instructions for the General Ledger Crosswalk

1. This section provides a crosswalk from the U.S. Government Standard General Ledger (SGL) accounts for the Statement of Budgetary Resources (SBR). All SBR accounts are preclosing balances.

2. The crosswalk lists the individual applicable posting accounts. Posting accounts are those which receive the original entry(s) of a transaction, as opposed to summary accounts which subtotal (or total) the balances of specified posting accounts.

3. The lines on the financial statement that require calculations do not cite the SGL account. This information is provided for each referenced line that is included in that calculation.

B. General Ledger Crosswalk for the SBR. The following provides an explanation of the information included in the columns of the crosswalk (all balances are preclosing balances, except where noted):

1. Column (1) represents the line number on the statement.

2. Column (2) identifies the title of the line number on the statement.

3. Column (3) identifies whether the beginning balance (B), ending balance (E), or ending minus beginning (E-B) SGL account balance is to be used.

4. Column (4) reflects the SGL account numbers included on each line of the statement.

5. Column (5) identifies the title of the SGL account.

6. Column (6) indicates the balance or value selected for each account (E = End of period balance, B = Beginning of period balance, E-B = End of period balance less the beginning of period balance).

★ 7. Column (7) additional information to be used in developing the presentation of the identified data. Z = Account balance for this account should be reduced to zero prior to the preparation of the preclosing trial balance used to prepare this statement at year end.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Budgetary Resources Line Title	Trial Bal.	Account No.	Account Title	Trial Bal.	Additional Information Required
1.	BUDGETARY RESOURCES					
1.A.	Budget Authority					
★		E	4111	Debt Liquidation Appropriations	E	
		E	4112	Deficiency Appropriations	E	
★		E	4114	Appropriated Trust or Special Fund Receipts	E	
		E	4115	Loan Subsidy Appropriation – Definite – Current	E	
		E	4116	Entitlement Loan Subsidy Appropriation – Indefinite	E	
		E	4117	Loan Administrative Expense Appropriation – Definite – Current	E	
		E	4118	★Reestimated Loan Subsidy Appropriation – Indefinite – Permanent	E	
		E	4119	Other Appropriations Realized	E	
		E	4121	Loan Subsidy Appropriation – Indefinite – Current	E	
		E	4125	Loan Modification Adjustment Transfer Appropriation	E	
		E	4150	Reappropriations	E	
		E	4391	Adjustments to Indefinite No-Year Authority	E	★Debit balances only.
		E	4042	Estimated Borrowing Authority - Indefinite	E	Zero for final.
		E	4141	Current Year Borrowing Authority Realized – Definite	E	
		E	4142	Current Year Borrowing Authority Realized – Indefinite	E	
		E	4032	Anticipated Contract Authority	E	Zero for final.
		E	4131	Current Year Contract Authority Realized -Definite	E	
		E	4132	Current Year Contract Authority Realized – Indefinite	E	
		E	4170	Transfers – Current Year Authority	E	
		E	4175	★Allocation Transfers of Current year Authority	E	
		E	4120	Appropriations Anticipated – Indefinite	E	Zero for final.
		E	4160	Anticipated Transfers – Current Year Authority	E	Zero for final.
		E	4165	★Anticipated Allocation Transfers of Current Year Authority	E	Zero for final.

Table F-1

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Budgetary Resources Line Title	Trial Bal.	Account No.	Account Title	Trial Bal.	Additional Information Required
1.B.	Unobligated Balance - Beginning of the Period	B	4139	Contract Authority Carried Forward	B	
		B	4149	Borrowing Authority Carried Forward	B	
		B	4201	Total Actual Resources – Collected	B	
		B	4221	Unfilled Customer Orders – Without Advance	B	
		B	4222	Unfilled Customer Orders – With Advance	B	
		B	4225	Appropriation Trust Fund Expenditure Transfers – Receivable	B	
		B	4251	Reimbursements and Other Income Earned – Receivable	B	
		B	4281	Actual Program Fund Subsidy Receivable – Definite – Current	B	
		B	4282	Actual Program Fund Subsidy Receivable – Indefinite – Permanent	B	
		B	4283	Interest Receivable from Treasury	B	
		B	4284	Actual Program Fund Subsidy Receivable - Indefinite – Current	B	
		B	4285	Receivable from the Liquidating Fund	B	
		B	4286	Receivable from the Financing Fund	B	
		B	4287	Other Federal Receivables	B	
		B	4395	Authority Unavailable Pursuant to Public Law – Temporary	B	
		B	4801	Unexpended Obligations– Unpaid	B	
		B	4802	Unexpended Obligations – Prepaid/Advanced	B	
		B	4901	Expended Authority – Unpaid	B	
★	-OR-			<b>THE TOTAL OF THE 17 ACCOUNTS ABOVE (LEAVE OUT 4180) MUST EQUAL THE TOTAL OF THE 3 ACCOUNTS BELOW.</b>		
★1.B.	Unobligated Balance - Beginning of Period (Alternative crosswalk)	B	4450	★Unapportioned Authority	B	

Table F-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Budgetary Resources Line Title	Trial Bal.	Account No.	Account Title	Trial Bal.	Additional Information Required
★		B	4620	Unobligated Funds Not Subject to Apportionment		Agencies have the option to calculate line 2.A. using unobligated status accounts; however, this does not preclude agencies from properly accounting for beginning balances of resources and obligations.
★		B	4650	Allotments – Expired Authority	B B	
1.C.	Net Transfers Prior-Year Balance, Actual					
★		E	4176	Allocation Transfer – Prior-Year Balances	E	
★		E	4190	★Transfers – Prior-Year Balances.	E	
★		E	4180	Anticipated Transfers – Prior-Year Balances	E	Zero for final.
1.D.	Spending Authority from Offsetting Collections					
		E	4252	Reimbursements and Other Income Earned – Collected	E	
		E	4261	Actual Collection of Fees	E	
		E	4262	Actual Collection of Loan Principal	E	
		E	4263	Actual Collection of Loan Interest	E	
		E	4264	Actual Collection of Rent	E	
		E	4265	Actual Collections from Sale of Foreclosed Property	E	
		E	4266	Other Actual Collections – Non-Federal	E	
		E	4271	Actual Program Fund Subsidy Collected – Definite – Current	E	
		E	4272	Actual Program Fund Subsidy Collected – Indefinite – Permanent	E	
		E	4273	Interest Collected from Treasury	E	
1.D.		E	4274	Actual Program Fund Subsidy Collected – Indefinite – Current	E	
		E	4275	Actual Collections from Liquidating Fund	E	
		E	4276	Actual Collections from Financing Fund	E	

Table F-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Budgetary Resources Line Title	Trial Bal.	Account No.	Account Title	Trial Bal.	Additional Information Required
	Spending Authority from Offsetting Collections (Continued)	E	4277	Other Actual Collections – Federal	E	
		E	4872	★Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected	E	
		E	4972	Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected	E	
		E-B	4251	Reimbursements and Other Income Earned – Receivable	E-B	
		E-B	4281	Actual Program Fund Subsidy Receivable – Definite – Current	E-B	
		E-B	4282	Actual Program Fund Subsidy Receivable-Indefinite-Permanent	E-B	
		E-B	4283	Interest Receivable from Treasury	E-B	
		E-B	4284	Actual Program Fund Subsidy Receivable – Indefinite – Current	E-B	
		E-B	4285	Receivable from the Liquidating Fund	E-B	
		E-B	4286	Receivable from the Financing Fund	E-B	
		E-B	4287	Other Federal Receivables	E-B	
		E-B	4221	Unfilled Customer Orders – Without Advance	E-B	Obligated amount only for final in year of expiration.
		E-B	4222	Unfilled Customer Orders – With Advance	E-B	Obligated amount only for final in year of expiration.
		E	4060	Anticipated Collections from Non-Federal Sources	E	Debit balances.
		E	4070	Anticipated Collections from Federal Sources	E	Zero for final.
		E	4210	Anticipated Reimbursements and Other Income	E	Debit balances.
		E	4255	Appropriation Trust Fund Expenditure Transfers – Collected	E	Zero for final.
		E	4215	Anticipated Appropriated Trust Fund Expenditure Transfers	E	
						Zero for Final.

Table F-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Budgetary Resources Line Title	Trial Bal.	Account No.	Account Title	Trial Bal.	Additional Information Required
	Spending Authority from Offsetting Collections (Continued)	E-B	4225	Appropriation Trust Fund Expenditure Transfers – Receivable	E-B	
★1.E.	Adjustments					
		E	4310	Anticipated Recoveries of Prior-Year Obligations	E	Unexpired accounts only. Debit balances. Zero for final.
		E	4871	★Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	E	
		E	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	E	
		E-B	4395	Authority Unavailable Pursuant to Public Law – Temporary	E-B	
		E	4350	Canceled Authority	E	
★		E	4392	Rescissions – Current year	E	
		E	4393	Rescissions – Prior-Year	E	
		E	4147	Actual Transfers to Treasury	E	
		E	4133	Actual Adjustments to Contract Authority	E	
		E	4143	Actual Reductions to Borrowing Authority	E	
★		E	4391	Adjustments to Indefinite No-Year Authority	E	Credit balances only.
		E	4396	Authority Permanently Not Available Pursuant to Public Law	E	
		E	4034	Anticipated Adjustments to Contract Authority	E	Zero for final.
		E	4044	Anticipated Reductions to Borrowing Authority	E	Zero for final.
		E	4047	Anticipated Transfers to Treasury	E	Zero for final.
1.F.	Total Budgetary Resources					
				Sum of Lines 1.A. through 1. E.		
2.	STATUS OF BUDGETARY RESOURCES:					
2.A.	Obligations Incurred					
		E-B	4801	Unexpended Obligations – Unpaid	E-B	
		E-B	4802	★Unexpended Obligations Prepaid/Advanced	E-B	

Table F-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Budgetary Resources Line Title	Trial Bal.	Account No.	Account Title	Trial Bal.	Additional Information Required
		E	4881	★Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	E	
		E	4882	★Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	E	
		E-B	4901	Expended Authority – Unpaid	E-B	
		E	4902	Expended Authority – Paid	E	
		E	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	E	
		E	4982	Upward Adjustments of Prior-Year Paid Expended Authority	E	
2.B.	Unobligated Balances - Available					
		E	4510	Apportionments	E	Through current period.
		E	4610	Allotments – Realized Resources	E	
		E	4700	Commitments	E	
		E	4590	★Apportionments Unavailable – Anticipated Resources	E	★All anticipated amounts. Zero for final.
		E	4620	Unobligated Funds Not Subject to Apportionment ★Use Only With Prior Office of Under Secretary of Defense (Comptroller) (OUSD(C)) Approval	E	
★2.C.	Unobligated Balances – Not Available					
		E	4510	Apportionments	E	Subsequent periods.
		E	4430	Unapportioned Authority – Office of Management and Budget Deferral	E	
		E	4420	Unapportioned Authority – Pending Rescission	E	
		E	4060	Anticipated Collections from Non-Federal Sources	E	Unexpired accounts only. Credit balances. Zero for final.
		E	4070	Anticipated Collections from Federal Sources	E	Unexpired accounts only. Credit balances. Zero for final.
		E	4210	Anticipated Reimbursements and Other Income	E	Unexpired accounts only. Credit balances. Zero for final.

Table F-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Budgetary Resources Line Title	Trial Bal.	Account No.	Account Title	Trial Bal.	Additional Information Required
	Unobligated Balances – Not Available (Continued)	E	4310	Anticipated Recoveries of Prior-Year Obligations	E	Unexpired accounts only. Credit balances. Zero for final.
		E	4450	Unapportioned Authority	E	
		E	4630	Funds Not Available for Commitment/Obligation	E	
		E	4650	Allotments – Expired Authority	E	Expired accounts only.
2.D.	Total Status of Budgetary Resources					
				Sum of Lines 2.A. through 2.C.		
3.	OUTLAYS:					
3.A.	Obligations Incurred					
		E-B	4801	Unexpended Obligations – Unpaid	E-B	
		E-B	4802	★Unexpended Obligations – Prepaid/Advanced	E-B	
		E	4881	★Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	E	
		E	4882	★Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	E	
		E-B	4901	Expended Authority – Unpaid	E-B	
		E	4902	Expended Authority – Paid	E	
		E	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	E	
		E	4982	Upward Adjustments of Prior-Year Paid Expended Authority	E	
3.B.	Less: Spending Authority from Offsetting Collections and Obligation Adjustments					
		E	4252	Reimbursements and Other Income Earned – Collected	E	
		E	4261	Actual Collection of Fees	E	
		E	4262	Actual Collection of Loan Principal	E	
		E	4263	Actual Collection of Loan Interest	E	
		E	4264	Actual Collection of Rent	E	

Table F-1 (Continued)



(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Budgetary Resources Line Title	Trial Bal.	Account No.	Account Title	Trial Bal.	Additional Information Required
3.B.	Less: Spending Authority from Offsetting Collections and Obligation Adjustments (Continued)	E	4265	Actual Collections from Sale of Foreclosed Property	E	
		E	4266	Other Actual Collections – Non-Federal	E	
		E	4271	Actual Program Fund Subsidy Collected – Definite – Current	E	
		E	4272	Actual Program Fund Subsidy Collected – Indefinite – Permanent	E	
		E	4273	Interest Collected from Treasury	E	
		E	4274	Actual Program Fund Subsidy Collected – Indefinite – Current	E	
		E	4275	Actual Collections from Liquidating Fund	E	
		E	4276	Actual Collections from Financing Fund	E	
		E	4277	Other Actual Collections – Federal	E	
		E	4872	★Downward Adjustments of Prior-Year Prepaid Advanced Unexpended Obligations Refunds Collected	E	
		E	4972	★Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected	E	
		E-B	4251	Reimbursements and Other Income Earned – Receivable	E-B	
		E-B	4281	Actual Program Fund Subsidy Receivable - Definite – Current	E-B	
		E-B	4282	Actual Program Fund Subsidy Receivable - Indefinite – Permanent	E-B	
		E-B	4283	Interest Receivable from Treasury	E-B	
		E-B	4284	Actual Program Fund Subsidy Receivable - Indefinite – Current	E-B	
		E-B	4285	Receivable from the Liquidating Fund	E-B	
		E-B	4286	Receivable from the Financing Fund	E-B	
		E-B	4287	Other Federal Receivables	E-B	
		E-B	4222	Unfilled Customer Orders With Advance	E-B	
						★Obligated amount only for final in year of expiration.

Figure F-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Budgetary Resources Line Title	Trial Bal.	Account No.	Account Title	Trial Bal.	Additional Information Required
3.B.	Less: Spending Authority from Offsetting Collections and Obligation Adjustments (Continued)	E-B	4221	Unfilled Customer Orders Without Advance	E-B	★Obligated amount only for final in year of expiration.
		E	4255	Appropriation Trust Fund Expenditure Transfers – Collected	E	
		E	4215	Anticipated Appropriated Trust Fund Expenditure Transfers	E	Zero for final.
		E-B	4225	Appropriation Trust Fund Expenditure Transfers – Receivable	E-B	
		E	4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	E	
		E	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	E	
3.C.	Obligated Balance, Net – Beginning of the Period					
		B	4221	Unfilled Customer Orders Without Advance	B	
		B	4225	Appropriation Trust Fund Expenditure Transfers – Receivable	B	
		B	4251	Reimbursements and Other Income Earned – Receivable	B	
		B	4281	Actual Program Fund Subsidy Receivable – Definite Current	B	
		B	4282	Actual Program Fund Subsidy Receivable - Indefinite – Permanent	B	
		B	4283	Interest Receivable from Treasury	B	
		B	4284	Actual Program Fund Subsidy Receivable - Indefinite – Current	B	
		B	4285	Receivable from the Liquidating Fund	B	
		B	4286	Receivable from the Financing Fund	B	
		B	4287	Other Federal Receivables	B	
		B	4801	★Unexpended Obligations – Unpaid	B	
		B	4901	Expended Authority – Unpaid	B	

Figure F-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Budgetary Resources Line Title	Trial Bal.	Account No.	Account Title	Trial Bal.	Additional Information Required
3.D.	Obligated Balance Transferred, Net					
★		E	4831	Unexpended Obligations, Transferred – Unpaid	E	
		E	4931	Expended Authority, Transferred-Unpaid	E	
3.E.	Less: Obligated Balance, Net - End of the Period					
		E	4225	Appropriation Trust Fund Expenditure Transfers – Receivable	E	
		E	4251	Reimbursements and Other Income Earned – Receivable	E	
		E	4281	Actual Program Fund Subsidy Receivable - Definite – Current	E	
		E	4282	Actual Program Fund Subsidy Receivable - Indefinite – Permanent	E	
		E	4283	Interest Receivable from Treasury	E	
		E	4284	Actual Program Fund Subsidy Receivable - Indefinite – Current	E	
		E	4285	Receivable from the Liquidating Fund	E	
		E	4286	Receivable from the Financing Fund	E	
		E	4287	Other Federal Receivables	E	
		E	4221	Unfilled Customer Orders Without Advance	E	
		E	4801	★Unexpended Obligations – Unpaid	E	
		E	4831	★Unexpended Obligations Transferred – Unpaid	E	
		E	4871	★Downward Adjustments of Prior-Year – Unpaid Unexpended Obligations	E	
		E	4881	★Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	E	
		E	4901	Expended Authority – Unpaid	E	
★		E	4931	Expended Authority, Transferred – Unpaid	E	
		E	4971	★Downward Adjustments of Prior-Year Unpaid Expended Authority	E	
		E	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	E	

Table F-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Budgetary Resources Line Title	Trial Bal.	Account No.	Account Title	Trial Bal.	Additional Information Required
3.F.	Total Outlays			Sum of lines 3.A. through 3.E.		
				<b>THE TOTAL ABOVE MUST EQUAL THE SUM OF THE 22 ACCOUNTS BELOW.</b>		
		E-B	4802	★Unexpended Obligations – Prepaid/Advanced	E-B	
		E	4902	Expended Authority – Paid	E	
		E	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	E	
		E	4982	★Upward Adjustments of Prior-Year Paid Expended Authority	E	
		E-B	4222	Unfilled Customer Orders With Advance	E-B	Obligated amount only for final in year of expiration.
		E	4252	Reimbursements and Other Income Earned – Collected	E	
		E	4255	Appropriation Trust Fund Expenditure Transfers – Collected	E	
		E	4261	Actual Collection of Fees	E	
		E	4262	Actual Collection of Loan Principal	E	
		E	4263	Actual Collection of Loan Interest	E	
		E	4264	Actual Collection of Rent	E	
		E	4265	Actual Collections from Sale of Foreclosed Property	E	
		E	4266	Other Actual Collections – Non-Federal	E	
		E	4271	Actual Program Fund Subsidy Collected - Definite – Current	E	
		E	4272	Actual Program Fund Subsidy Collected - Indefinite – Permanent	E	
		E	4273	Interest Collected from Treasury	E	
		E	4274	Actual Program Fund Subsidy Collected -Indefinite – Current	E	
		E	4275	Actual Collections from Liquidating Fund	E	
		E	4276	Actual Collections from Financing Fund	E	
		E	4277	Other Actual Collections – Federal	E	

Figure F-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Budgetary Resources Line Title	Trial Bal.	Account No.	Account Title	Trial Bal.	Additional Information Required
		E	4872	★Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected	E	
		E	4972	Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected	E	

Figure F-1 (Continued)